

# House Study Bill 236 - Introduced

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON SANDS)

## A BILL FOR

1 An Act providing a sales tax exemption for the furnishing of  
2 environmental testing services.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2011, is amended by adding  
2 the following new subsection:

3     NEW SUBSECTION.   96.   The sales price from the furnishing  
4 of environmental testing services performed at a laboratory,  
5 in the field, or by a mobile testing service. For purposes  
6 of this subsection, "*environmental testing*" means the physical  
7 or chemical analysis of soil, water, wastewater, air, or  
8 solid waste performed in order to ascertain the presence of  
9 environmental contamination or degradation.

10	EXPLANATION
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11 This bill provides a sales tax exemption for the furnishing  
12 of environmental testing services performed at a laboratory,  
13 in the field, or by a mobile testing service. "Environmental  
14 testing" means the physical or chemical analysis of soil,  
15 water, wastewater, air, or solid waste performed in order  
16 to ascertain the presence of environmental contamination or  
17 degradation.

18 By operation of Code section 423.6, an item exempt from the  
19 imposition of the sales tax is also exempt from the use tax  
20 imposed in Code section 423.5.